FINANCIAL DEPARTMENT.

SUBJECT—Reconciliation of Department figures under Income Tax Receipts with the Treasury accounts.

Circular No. 98, dated 29th June 1927.

To—The Officer in charge of State Huzur Treasury, Bangalore and The Deputy Commissioners, Treasury Department, of all Districts except Bangalore.

Agreeably to Government Order No. Fl. 8591-601—I. T. 65-25-7, dated 11th May 1927, passing orders regarding the reconciliation of receipts under IV Income and Miscellaneous Taxes between Departmental Registers and Treasury accounts, the following procedure is prescribed for adoption by Treasury officers with effect from 1st July 1927 :—

(1) Payments by assessees should be received at Treasuries only when they are accompanied by revised triplicate challan forms (noted below) duly numbered and authorised by Income-tax Officers concerned. The existing procedure of sending to each Income-tax Officer, daily after the close of the Treasury transactions, the triplicate foils of the Challans with a covering list will continue.

(2) The cash book of each Income-tax Officer (the register of daily collection) should be sent to the District Treasury for verification before the 3rd of the succeeding month to which the accounts relate and treated as a pass book in which the District Treasury should note the Treasury figures. To enable the District Treasury to do so, it may copy in its own Income-tax Subsidiary Register the Abstract Statements received from the Taluk Treasuries, at the foot of the Income-tax Subsidiary Register showing separately the collections on account of each assessing office and consolidate them in the following form at the foot of the Subsidiary Register :—

Name of Treasury	Collections relating to		
	Deputy Commissioner	Sub-Division Officer	Sub-Division Officer
District Treasury ..			
Taluk A			
Taluk B			
Taluk X			
etc.			
Total ...			

From this abstract, the District Treasury will enter in the Cash Book of each Income-tax Officer the receipts relating each office by treasuries.

(3) The Statement of recoveries of Income-tax on interest on Government Securities required to be forwarded to the Income-tax Officers as per this Office Circular No. TAD. A. 1167-1175, dated 21st January 1921, may be discontinued.

S. SHAMANNA,
Comptroller.

I. T. 41

Original (to be returned to the Income-tax Officer).

V Income and Miscellaneous Taxes — (1) Income-tax—Ordinary Collections (2) Super-tax

Invoice of income-tax paid into.....Treasury

Number in demand register	Name and address of assessee	*Sub-heads to which the amount should be credited	Amount (to be entered in words as well as figures). Rs.	a.

Dated....., the.....192.

CERTIFIED that the amount of tax entered in column 1 above is correct.

Income-tax Clerk.

Receive and grant receipt

Income-tax Officer

Income-tax Office Stamp

*The various budget heads to which the amount is to be credited are printed overleaf.

FOR USE IN THE TREASURY ONLY.

1. Number of challan.....
2. Number of entry in income-tax receipt register.....
3. Date of entry in income-tax receipt register.....

Treasury Accountant.

Treasurer. Treasury Officer.

Treasury Stamp

Duplicate (to be retained in the Treasury).

IV Income and Miscellaneous Taxes — (1) Income-tax—Ordinary Collections (2) Super-tax.

Invoice of income-tax paid into.....Treasury

Name and address of assessee	*Sub-heads to which the amount should be credited	Amount (to be entered in words as well as figures). Rs.	a.

Dated....., the.....192

CERTIFIED that the amount of tax entered in Column 2. above is correct.

Income-tax Clerk.

Receive and grant receipt

Income-tax Officer.

Income-tax Office Stamp

*The various budget heads to which the amount is to be credited are printed overleaf.

FOR USE IN THE TREASURY ONLY.

1. Number of challan.....
2. Number of entry in income-tax receipt register.....
3. Date of entry in income-tax receipt register.....

Treasury Accountant.

asurer. Treasury Officer.

Treasury Stamp

I. T. 14

Receipt to be given to the payer

.....Treasury

Received the sum of Rs.....

on account of Income-tax / Super-tax for 192 -192 , due from.....

Treasurer.

Date.....

Treasury Officer

.....

Treasury Stamp

BUDGET HEADS.	
Under IV Income and Miscellaneous Taxes.	
1. INCOME TAX.	
Salaries and Pension—	
Deductions by Government from salaries, pensions, etc., Tax on salaries, etc., paid by Local bodies or Companies.	
Interest on Securities—	
Deductions by Government from the Interest on State Securities.	
Tax on Securities of Local bodies or Companies.	
Other Sources—	
Ordinary collections—	
Fees, fines and penalties.	
Other items.	
Recoveries from profits of Mining Companies.	
Recoveries from surplus profits of Railway Companies.	
2. SUPER-TAX.	

BUDGET HEADS.	
Under IV Income and Miscellaneous Taxes.	
1. INCOME-TAX.	
Salaries and Pension—	
Deductions by Government from salaries, pensions, etc., Tax on salaries, etc., paid by Local bodies or Companies.	
Interest on Securities—	
Deductions by Government from Interest on State Securities.	
Tax on Securities of Local bodies or Companies.	
Other Sources—	
Ordinary collections.	
Fees, fines and penalties.	
Other items.	
Recoveries from profits of Mining Companies.	
Recoveries from surplus profits of Railway Companies.	
2. SUPER-TAX.	